IN THE UNITED STATES COURT
OF FEDERAL CLAIMS

ACLR, LLC	)
	)
	)
	)
Plaintiff	)
	)
v.	)
	)
THE UNITED STATES	)
	)
Defendant	)
	)

Civil Action No. 15-767
(Judge Campbell-Smith)

DECLARATION OF CHRISTOPHER MUCKE REGARDING ACLR, LLC'S STANDARD RECORD KEEPING SYSTEM

I, Christopher Mucke, am competent to testify on the matters stated herein and make the following statements on personal knowledge and under oath:

1. I am the Managing Principal of ACLR, LLC ("ACLR") and am over 18 years of age.

2. ACLR's standard record keeping system was originally implemented in April 2006 and is presently in effect.

3. ACLR's standard record keeping system includes the use of Quickbooks, an accounting software package, to track costs; Microsoft File Explorer, which electronically stores vendor invoices, client work product, and archived communications data; Microsoft Outlook, which tracks company communications; external suppliers and various external file storage devices used to back up and secure company data to ensure against data loss; and paper files for employee and client contract information.

4.   All of ACLR's work efforts on behalf of CMS in its execution of the Part D RAC Contract utilized all components of ACLR's standard record keeping system.

5.   The portion of ACLR's standard record keeping system used to track costs, accounting, and tax related information was Quickbooks. Amounts paid or incurred by ACLR were individually input into Quickbooks and consist of amounts paid for goods and services and are supported by vendor invoices (PX 441), receipts (PX 441), credit card statements (PX 441), payroll information (PX 432), and checks and EFT payment information included in bank statements (PX 430).

6.   ACLR's vendor invoices (PX441), receipts (PX441), credit card statements (PX441), and payroll (PX432) and bank statement (PX 430) records used to support cost, accounting, and tax related information tracked in Quickbooks are kept in an electronic format and stored in Microsoft File Explorer.

7.   To ensure against record and data loss, ACLR keeps and maintains back-up copies of all records in each component of its standard record keeping system on external storage devices and at various external suppliers.

8.   In addition to tracking amounts paid or incurred by ACLR, ACLR utilizes Quickbooks to generate a variety of reports for accounting and tax purposes, including, but not limited to, expense reports (PX 441), check registers, balance sheets, trial balances, income statements (PX 444, 446, 448, 450, and 452), and its general ledger. PX 426, 433, 437, and 442 include check registers generated from Quickbooks and exported into Excel. Individual payments outlined in each of these check registers are individually referenced and tracked in ACLR's bank statements (PX 430).

9.   ACLR contracted with Automatic Data Processing, Inc. ("ADP") to provide payroll services. ADP payroll services included making payroll and expense reimbursement payments to ACLR employees, filing pertinent federal, state, and local payroll reports/returns, and generating W-2 and other tax information necessary for ACLR to comply with federal and state law (PX 431, 445, 447, 449, 451, and 453). ADP was also responsible for maintaining employee records pertaining to employee commencement/termination dates, pertinent personal information, employee deduction information including 401k, insurance, and garnishment, direct deposit and pay records, and filing and paying federal, state, and local taxes on behalf of ACLR. (PX 432). The records generated through ADP are kept and maintained within the Microsoft File Explorer portion of ACLR's standard record keeping system.

10.   Invoices and payroll reports generated by ADP as well as invoices and related supporting documentation for all other vendors providing goods and services to ACLR are kept and maintained in an electronic format in Microsoft File Explorer and on external storage devices and at various external suppliers.

11.   Work product, communications, and records supporting work efforts performed by ACLR personnel and related stakeholders on behalf of the Part D RAC contract in the 2007 and 2010 Duplicate Payment audits are maintained on ACLR's standard recordkeeping system - specifically, Microsoft Outlook, File Explorer, and external backup repositories and suppliers (PX 1-3, 5-6, 9-93, 97, 103-105, 110-112, 114, 117-257, 259-425).

I declare, under penalty of perjury, that the foregoing is true and correct.

Executed this __14th__ day of October, 2022.

Christopher Mucke